

Exhibit 4

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1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF NEW YORK
3 MASTER DOCKET 18-MD-2865 (LAK)
4 CASE NO. 18-CV-09797

5 IN RE:
6 CUSTOMS AND TAX ADMINISTRATION OF
7 THE KINGDOM OF DENMARK
8 (SKATTEFORVALTNINGEN) TAX REFUND
9 SCHEME LITIGATION

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12 *****
13 * *
14 * CONFIDENTIAL *
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17 REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL
18 EXAMINATION OF
19 JENS BROCHNER

20 DATE: April 29, 2021

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25 REPORTED BY: MICHAEL FRIEDMAN, CCR

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1 I N G E R G R E G E R S E N ,

2 Called as the official interpreter in
3 this action, was duly sworn to faithfully translate
4 the questions to the witness from English to Danish
5 and the answers from Danish to English.

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7

8 J E N S B R O C H N E R , ,

9 called as a witness, having been first
10 duly sworn according to law, testifies as follows:

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12

13 EXAMINATION BY MR. SCHOENFELD:

14 Q Good morning, Mr. Brochner.

15 Can you hear me okay?

16 A Yes.

17 Q Okay. Could you please state your
18 full name for the record?

19 A Jens. So the two middle names is
20 C-H-I-S-T-I-A-N, and the next name is
21 V-E-D-I-G-E, Brochner.

22 Q Mr. Brochner, are you currently
23 employed?

24 A Yes. I'm employed as a secretary
25 of the Danish Ministry of Taxation.

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1 Q Okay. And so what is or was SIR?

2 THE INTERPRETER: Excuse me? Could
3 you repeat?

4 Q Sure. What is or was SIR?

5 A SIR was a department tax --
6 Ministry of Taxation's internal audits
7 department.

8 Q And did it exist when you took over
9 as permanent secretary in 2012?

10 A Yes, it did.

11 Q What were its functions at that
12 point in time?

13 A SIR was to audit the Ministry of
14 Taxation on behalf of the National Audit
15 Office. So SIR was an independent entity,
16 but under an agreement with the National
17 Audit Office, it was to carry out audits on
18 behalf of the National Audit Office.

19 Q Did SIR need to be told to perform
20 particular audits or did it have a general
21 auditing function?

22 MR. OXFORD: Objection to form.

23 A SIR was to audit the Ministry of
24 Taxation on behalf of the National Audit
25 Office.